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**Judicial Branch**

We performed a financial-compliance audit of the Judicial Branch (branch) for the two fiscal years ended June 30, 2006. The branch implemented five and partially implemented one of the six prior audit recommendations.

This report contains five recommendations where the branch could improve compliance with state law and ensure all activity is appropriately recorded on the accounting records.

We issued a qualified opinion on the financial schedules contained in this report. The Independent Auditor's Report on page A-3 and Recommendation #1 discuss misstatements in the General Fund in fiscal year 2004-05. Additionally, the Independent Auditor's Report on page A-3 and Recommendation #3 discuss misstatements in the State Special Revenue Fund in fiscal year 2004-05. The reader should use caution when analyzing the presented financial information and the supporting data on the Statewide Accounting, Budgeting, and Human Resources System (SABHRS).

The listing below serves as a means of summarizing the recommendations contained in the report, the branch's response thereto, and a reference to the supporting comments.

Recommendation #1

We recommend the Judicial Branch record valid obligations on its accounting records in accordance with state accounting policy..... 6

Branch Response: Concur. See page B-3.

Recommendation #2

We recommend the Judicial Branch repay the General Fund \$3,860 and the Federal Special Revenue Fund \$2,045. .... 7

Branch Response: Concur. See page B-4.

## **Report Summary**

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### **Recommendation #3**

We recommend the Judicial Branch record transfers-in in accordance with state accounting policy..... 8

Branch Response: Concur. See page B-4.

### **Recommendation #4**

We recommend the Judicial Branch ensure youth court restitution is recorded on the branch's accounting records in accordance with state accounting policy..... 9

Branch Response: Concur. See page B-4.

### **Recommendation #5**

We recommend the Judicial Branch ensure that all youth courts deposit receipts in accordance with state law..... 10

Branch Response: Concur. See page B-4.